

# **CITY OF LONGMONT FINANCE DEPARTMENT**

## **SALES AND USE TAX DIVISION**

### **ANALYSIS OF TAXES**

**July 2013**

#### **SUMMARY**

Total Taxes this Month:	\$	<b>4,248,327</b>
Compared to Last Year:		<b>3,889,443</b>
Percentage change:		<b>9.2 %</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

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July 2013

## Overview

**Month of July:** Total Sales and Use Tax for the month of July increased overall by 9.2% compared to last year. Current Sales Tax collection increased by 6.3% and current Use Tax collections increased by 19.5%.

**Year to Date:** Total Sales and Use Tax through July increased by 5.7% for 2013. The Sales Tax component increased by 6.5% and the Use tax component decreased by 1.4%.

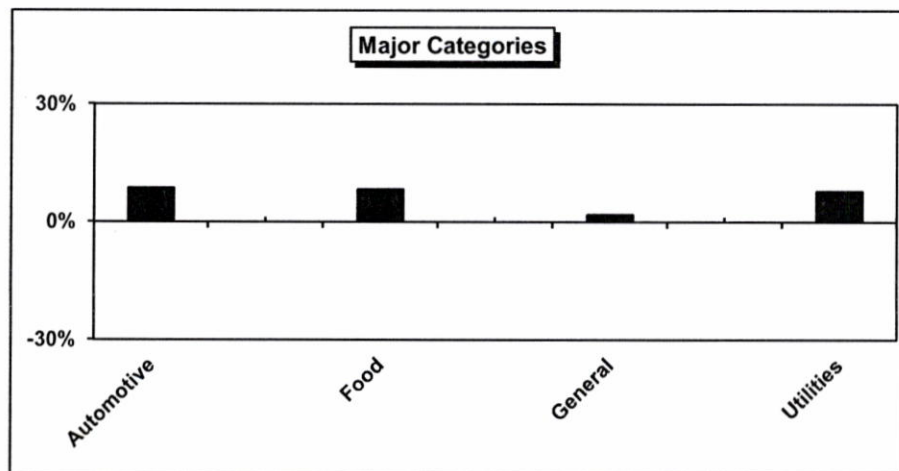
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2012-2013 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2012 to 2013 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

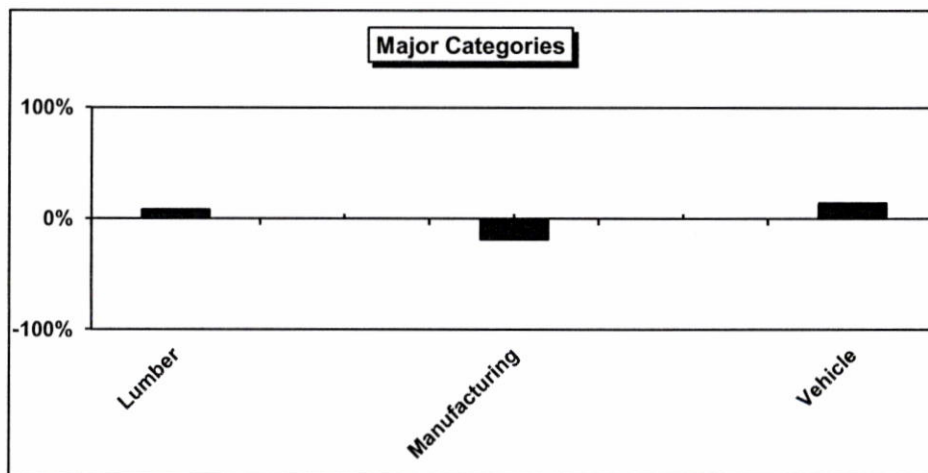
## Sales Tax Activity

The *Automotive, Food, General and Utilities* categories showed increases of 8.7%, 8.4%, 1.9% and 7.8% when compared to 2012 year to date.



## Use Tax Activity

The *Lumber and Vehicle* categories showed increases of 8.2% and -18.9%, while the Manufacturing category showed a decrease of 14.4% when compared to 2012 year to date.

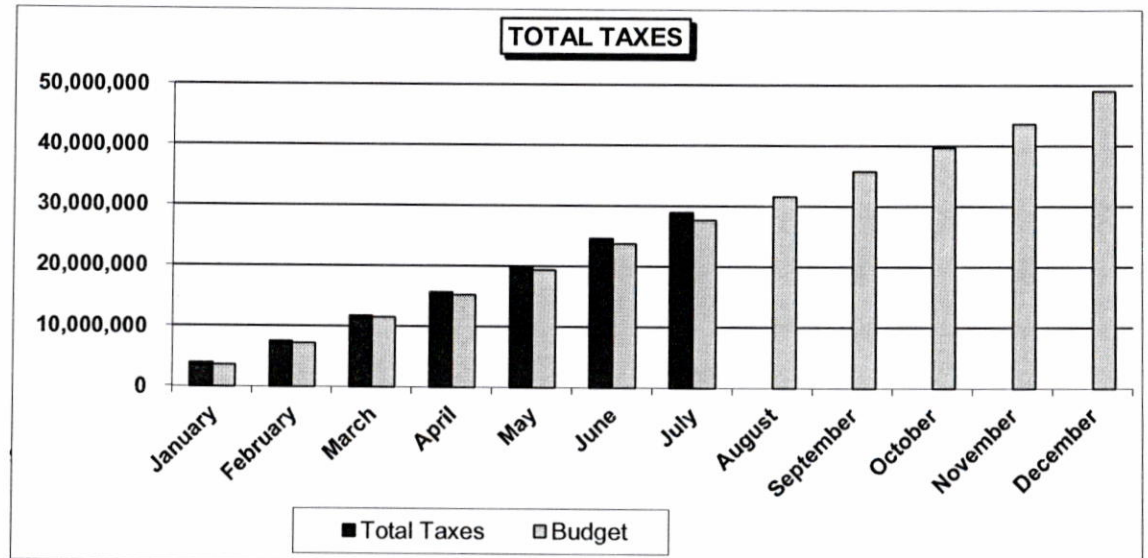


# SALES & USE TAX - BUDGET TO ACTUAL

July  
2013

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	Sales & Use 2013 BUDGET	Cumulative Sales & Use 2013 BUDGET	Cumulative % of 2013 Budget	Sales Tax 2013 ACTUAL	Use Tax 2013 ACTUAL	Total 2013 ACTUAL
January	3,645,685	3,645,685	7.4	3,325,375	609,701	3,935,076
February	3,599,731	7,245,416	14.8	3,041,663	546,065	3,587,728
March	4,285,771	11,531,187	23.5	3,667,897	619,800	4,287,696
April	3,761,618	15,292,805	31.1	3,261,870	610,562	3,872,432
May	4,083,477	19,376,283	39.5	3,776,645	638,551	4,415,196
June	4,358,014	23,734,297	48.3	3,946,210	619,830	4,566,040
July	3,911,145	27,645,442	56.3	3,479,504	768,824	4,248,327
August	4,003,471	31,648,913	64.5			-
September	4,245,131	35,894,044	73.1			-
October	3,904,543	39,798,586	81.1			-
November	3,867,281	43,665,868	88.9			-
December	5,428,658	49,094,526	100.0			-
<b>Total</b>	<b>\$ 49,094,526</b>			<b>\$ 24,499,164</b>	<b>4,413,332</b>	<b>28,912,496</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year July 2013

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	2012 YTD Sales Tax	2012 YTD Use Tax	2012 YTD Total	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	Sales Tax % Change 2012 - 2013	Use Tax % Change 2012 - 2013	Total % Change 2012 - 2013	% Change needed to reach budget
General Fund	14,050,870	459,968	14,510,838	14,961,321	545,232	15,506,553	6.5%	18.5%	6.9%	1.78%
PIF Fund	-	2,197,272	2,197,272	-	2,149,933	2,149,933	n/a	-2.2%	-2.2%	-14.33%
Other Funds	8,957,430	1,693,991	10,651,421	9,537,844	1,718,167	11,256,011	6.5%	1.4%	5.7%	-0.41%
All Funds Total	23,008,300	4,351,231	27,359,531	24,499,165	4,413,332	28,912,497	6.5%	1.4%	5.7%	-0.41%
Budgeted Increase							1.2%	-9.1%	-0.41%	

## General Fund

For 2012, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 17.31% of the use tax to the General Fund. For 2013 the allocation of use tax to the General Fund increased to 20.23%. The result after seven months is that the General Fund share of revenue from sales and use tax is up by 6.9%. The increase necessary to reach the 2013 budget is 1.78%.

## Public Improvement Fund

For 2012, the City's financial policy allocated 82.69% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2013 the allocation changed to 79.77%. After seven months, the PIF decreased by 2.2%, which is above the 14.33% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2013, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.41% they will not meet budget, however they currently show an increase of 5.7%.



# SALES AND USE TAX

July

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## ACCOUNT GROUPS

## GRAND TOTALS

	July 2013	July 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	8,571	8,227	344	8,571	8,227	344
Net Taxable Sales	107,044,418	100,375,345	6.6 %	751,985,502	707,438,171	6.3 %
<b>Net Sales Tax</b>	<b>3,435,882</b>	<b>3,232,526</b>	<b>6.3 %</b>	<b>24,103,187</b>	<b>22,633,299</b>	<b>6.5 %</b>
Delinquent Sales Tax	36,258	33,780	-	326,904	295,475	-
<b>Use Tax</b>	<b>735,406</b>	<b>615,453</b>	<b>19.5 %</b>	<b>4,307,193</b>	<b>4,329,624</b>	<b>(0.5) %</b>
Delinquent Use Tax	33,418	1,023	-	106,140	22,283	-
Other Revenue*	7,363	6,661	-	69,071	78,850	-
<b>Total Revenue</b>	<b>4,248,327</b>	<b>3,889,443</b>	<b>9.2 %</b>	<b>28,912,495</b>	<b>27,359,531</b>	<b>5.7 %</b>

For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

July

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## ACCOUNT GROUPS

### 01000 Apparel

	July 2013	July 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	85	94	(9)	85	94	(9)
Net Taxable Sales	1,887,636	1,796,799	5.1 %	13,662,860	13,324,698	2.5 %
<b>Net Sales Tax</b>	<b>60,073</b>	<b>58,405</b>	<b>2.9 %</b>	<b>443,115</b>	<b>428,473</b>	<b>3.4 %</b>
Delinquent Sales Tax	1,314	0	-	1,314	4,489	-
<b>Use Tax</b>	<b>133</b>	<b>181</b>	<b>(26.5) %</b>	<b>3,151</b>	<b>1,420</b>	<b>121.9 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	192	-	449	655	-
<b>Total Revenue</b>	<b>61,520</b>	<b>58,778</b>	<b>4.7 %</b>	<b>448,029</b>	<b>435,037</b>	<b>3.0 %</b>
% of Total Revenue	1.4 %	1.5 %	(0.1) %	1.5 %	1.6 %	(0.1) %

### 02000 Automotive

Active Accounts	312	284	28	312	284	28
Net Taxable Sales	9,858,292	9,167,438	7.5 %	63,045,705	58,068,184	8.6 %
<b>Net Sales Tax</b>	<b>317,530</b>	<b>293,675</b>	<b>8.1 %</b>	<b>2,022,575</b>	<b>1,860,498</b>	<b>8.7 %</b>
Delinquent Sales Tax	1,564	3,840	-	17,556	14,980	-
<b>Use Tax</b>	<b>2,593</b>	<b>2,002</b>	<b>29.5 %</b>	<b>18,473</b>	<b>18,751</b>	<b>(1.5) %</b>
Delinquent Use Tax	0	0	-	0	708	-
Other Revenue	0	0	-	7,288	1,324	-
<b>Total Revenue</b>	<b>321,687</b>	<b>299,517</b>	<b>7.4 %</b>	<b>2,065,892</b>	<b>1,896,261</b>	<b>8.9 %</b>
% of Total Revenue	7.6 %	7.7 %	(0.1) %	7.1 %	6.9 %	0.2 %

### 03000 Food

Active Accounts	460	441	19	460	441	19
Net Taxable Sales	38,015,344	34,917,851	8.9 %	256,874,493	236,696,992	8.5 %
<b>Net Sales Tax</b>	<b>1,225,733</b>	<b>1,130,491</b>	<b>8.4 %</b>	<b>8,277,991</b>	<b>7,638,001</b>	<b>8.4 %</b>
Delinquent Sales Tax	12,812	8,143	-	71,447	64,027	-
<b>Use Tax</b>	<b>9,030</b>	<b>9,782</b>	<b>(7.7) %</b>	<b>86,293</b>	<b>77,364</b>	<b>11.5 %</b>
Delinquent Use Tax	0	0	-	4,962	0	-
Other Revenue	0	878	-	13,422	3,836	-
<b>Total Revenue</b>	<b>1,247,575</b>	<b>1,149,294</b>	<b>8.6 %</b>	<b>8,454,115</b>	<b>7,783,228</b>	<b>8.6 %</b>
% of Total Revenue	29.4 %	29.5 %	(0.1) %	29.2 %	28.4 %	0.8 %

# SALES AND USE TAX

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	July 2013	July 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	245	249	(4)	245	249	(4)
Net Taxable Sales	3,246,766	3,501,065	(7.3) %	23,261,998	24,762,707	(6.1) %
<b>Net Sales Tax</b>	104,445	100,619	<b>3.8 %</b>	735,065	736,061	<b>(0.1) %</b>
Delinquent Sales Tax	940	13,085	-	14,496	56,454	-
<b>Use Tax</b>	471	406	<b>16.0 %</b>	10,029	5,804	<b>72.8 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	204	2,846	-	1,528	15,959	-
<b>Total Revenue</b>	<b>106,060</b>	<b>116,956</b>	<b>(9.3) %</b>	<b>761,118</b>	<b>814,278</b>	<b>(6.5) %</b>
% of Total Revenue	2.5 %	3.0 %	(0.5) %	2.6 %	3.0 %	(0.4) %

### 05000 General

Active Accounts	519	505	14	519	505	14
Net Taxable Sales	20,002,160	18,709,788	6.9 %	135,900,797	134,322,771	1.2 %
<b>Net Sales Tax</b>	653,372	608,906	<b>7.3 %</b>	4,450,638	4,368,826	<b>1.9 %</b>
Delinquent Sales Tax	0	2,291	-	11,962	10,259	-
<b>Use Tax</b>	2,669	3,081	<b>(13.4) %</b>	16,166	21,117	<b>(23.4) %</b>
Delinquent Use Tax	0	0	-	1,971	1,398	-
Other Revenue	538	282	-	3,206	3,023	-
<b>Total Revenue</b>	<b>656,579</b>	<b>614,560</b>	<b>6.8 %</b>	<b>4,483,943</b>	<b>4,404,623</b>	<b>1.8 %</b>
% of Total Revenue	15.5 %	15.8 %	(0.3) %	15.5 %	16.1 %	(0.6) %

### 06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	2,091,294	1,640,136	27.5 %	10,209,004	8,940,700	14.2 %
<b>Net Sales Tax</b>	67,831	53,500	<b>26.8 %</b>	328,157	291,297	<b>12.7 %</b>
Delinquent Sales Tax	0	0	-	4,572	0	-
<b>Use Tax</b>	723	552	<b>31.0 %</b>	4,775	2,954	<b>61.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	50	-	55	65	-
<b>Total Revenue</b>	<b>68,554</b>	<b>54,102</b>	<b>26.7 %</b>	<b>337,559</b>	<b>294,316</b>	<b>14.7 %</b>
% of Total Revenue	1.6 %	1.4 %	0.2 %	1.2 %	1.1 %	0.1 %

# SALES AND USE TAX

July

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## ACCOUNT GROUPS

### 07000 Lumber

	July 2013	July 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	2,536	2,331	205	2,536	2,331	205
Net Taxable Sales	8,511,454	7,818,558	8.9 %	54,645,255	50,427,174	8.4 %
<b>Net Sales Tax</b>	<b>277,820</b>	<b>254,567</b>	<b>9.1 %</b>	<b>1,722,486</b>	<b>1,640,516</b>	<b>5.0 %</b>
Delinquent Sales Tax	0	703	-	45,309	4,571	-
<b>Use Tax</b>	<b>165,340</b>	<b>109,819</b>	<b>50.6 %</b>	<b>858,956</b>	<b>794,056</b>	<b>8.2 %</b>
Delinquent Use Tax	0	0	-	0	3,137	-
Other Revenue	59	806	-	9,647	5,693	-
<b>Total Revenue</b>	<b>443,219</b>	<b>365,895</b>	<b>21.1 %</b>	<b>2,636,398</b>	<b>2,447,973</b>	<b>7.7 %</b>
% of Total Revenue	10.4 %	9.4 %	1.0 %	9.1 %	8.9 %	0.2 %

### 08000 Professional

Active Accounts	1,936	1,870	66	1,936	1,870	66
Net Taxable Sales	1,674,400	1,363,143	22.8 %	12,128,717	11,488,609	5.6 %
<b>Net Sales Tax</b>	<b>48,813</b>	<b>43,467</b>	<b>12.3 %</b>	<b>373,793</b>	<b>362,432</b>	<b>3.1 %</b>
Delinquent Sales Tax	3,101	0	-	12,556	6,960	-
<b>Use Tax</b>	<b>23,166</b>	<b>19,331</b>	<b>19.8 %</b>	<b>153,903</b>	<b>297,805</b>	<b>(48.3) %</b>
Delinquent Use Tax	0	0	-	5,522	2,000	-
Other Revenue	0	0	-	1,988	2,272	-
<b>Total Revenue</b>	<b>75,080</b>	<b>62,798</b>	<b>19.6 %</b>	<b>547,762</b>	<b>671,469</b>	<b>(18.4) %</b>
% of Total Revenue	1.8 %	1.6 %	0.2 %	1.9 %	2.5 %	(0.6) %

### 09000 Public Utility

Active Accounts	297	299	(2)	297	299	(2)
Net Taxable Sales	11,690,832	11,664,272	0.2 %	87,578,931	83,615,772	4.7 %
<b>Net Sales Tax</b>	<b>367,665</b>	<b>380,454</b>	<b>(3.4) %</b>	<b>2,843,491</b>	<b>2,636,685</b>	<b>7.8 %</b>
Delinquent Sales Tax	7,125	0	-	9,801	83,902	-
<b>Use Tax</b>	<b>3,473</b>	<b>3,653</b>	<b>(4.9) %</b>	<b>42,836</b>	<b>73,108</b>	<b>(41.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,265	28	-	1,756	19,350	-
<b>Total Revenue</b>	<b>379,528</b>	<b>384,135</b>	<b>(1.2) %</b>	<b>2,897,884</b>	<b>2,813,045</b>	<b>3.0 %</b>
% of Total Revenue	8.9 %	9.9 %	(1.0) %	10.0 %	10.3 %	(0.3) %



# SALES AND USE TAX

July

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## ACCOUNT GROUPS

### 10000 Unclassified

	July 2013	July 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
Active Accounts	1,837	1,817	20	1,837	1,817	20
Net Taxable Sales	8,666,984	8,527,199	1.6 %	76,355,194	71,905,428	6.2 %
<b>Net Sales Tax</b>	274,822	268,900	<b>2.2 %</b>	2,345,998	2,254,160	<b>4.1 %</b>
Delinquent Sales Tax	5,763	4,413	-	124,910	45,924	-
<b>Use Tax</b>	124,388	91,865	<b>35.4 %</b>	503,241	407,311	<b>23.6 %</b>
Delinquent Use Tax	0	0	-	44,914	0	-
Other Revenue	1,012	1,208	-	20,757	21,417	-
<b>Total Revenue</b>	<b>405,985</b>	<b>366,386</b>	<b>10.8 %</b>	<b>3,039,820</b>	<b>2,728,812</b>	<b>11.4 %</b>
% of Total Revenue	9.6 %	9.4 %	0.2 %	10.5 %	10.0 %	0.5 %

### 11200 Home Occupations

Active Accounts	114	108	6	114	108	6
Net Taxable Sales	424,826	344,166	23.4 %	2,777,425	2,874,683	(3.4) %
<b>Net Sales Tax</b>	13,562	10,995	<b>23.3 %</b>	88,741	92,016	<b>(3.6) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	3	0	<b>0.0 %</b>	54	0	<b>0.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1	29	-	61	363	-
<b>Total Revenue</b>	<b>13,566</b>	<b>11,024</b>	<b>23.1 %</b>	<b>88,856</b>	<b>92,379</b>	<b>(3.8) %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

### 12000 Manufacturing

Active Accounts	210	210	0	210	210	0
Net Taxable Sales	974,430	924,930	5.4 %	15,545,123	11,010,453	41.2 %
<b>Net Sales Tax</b>	24,216	28,547	<b>(15.2) %</b>	471,137	324,334	<b>45.3 %</b>
Delinquent Sales Tax	3,639	1,305	-	12,981	3,909	-
<b>Use Tax</b>	121,326	170,227	<b>(28.7) %</b>	970,877	1,197,738	<b>(18.9) %</b>
Delinquent Use Tax	33,418	1,023	-	48,771	15,040	-
Other Revenue	4,284	342	-	8,914	4,893	-
<b>Total Revenue</b>	<b>186,883</b>	<b>201,444</b>	<b>(7.2) %</b>	<b>1,512,680</b>	<b>1,545,914</b>	<b>(2.1) %</b>
% of Total Revenue	4.4 %	5.2 %	(0.8) %	5.2 %	5.7 %	(0.5) %

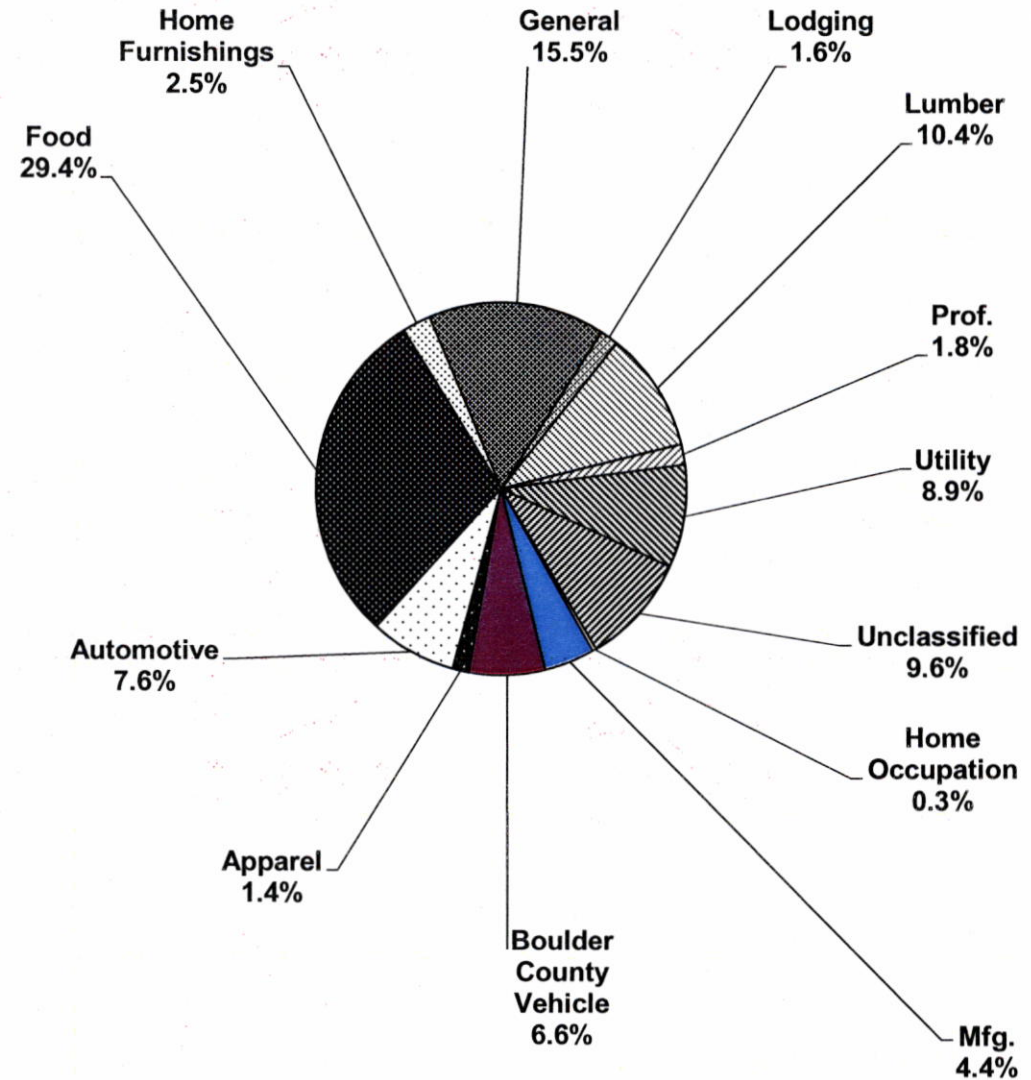
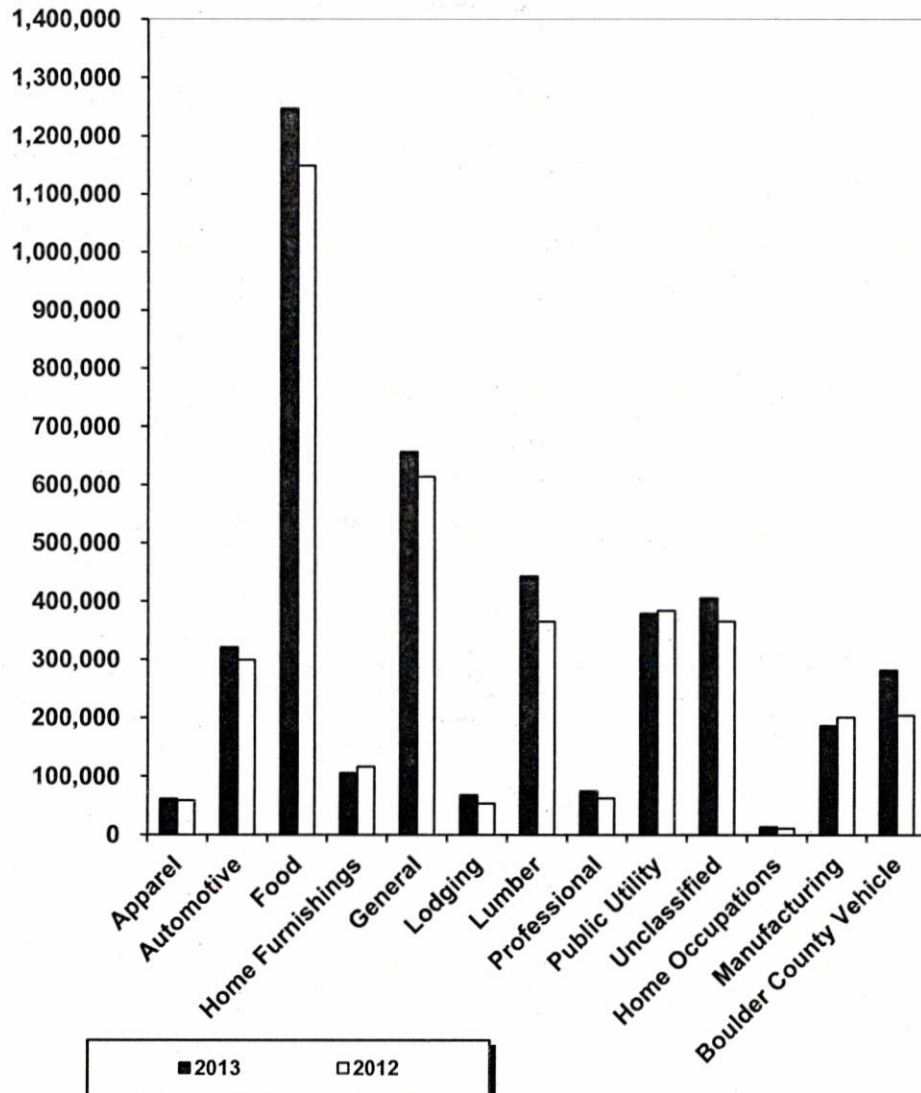
### 00000 Boulder County Vehicle

<b>Use Tax</b>	282,091	204,554	<b>37.9 %</b>	<b>1,638,439</b>	<b>1,432,196</b>	<b>14.4 %</b>
% of Total Revenue	6.6 %	5.3 %	1.3 %	5.7 %	5.2 %	0.5 %

# Net Sales & Use Tax by Industry Type

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For The Month Of  
**July**  
**2013**



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		July 2013		July 2012		INCR/ (DECR)		YTD 2013		YTD 2012		INCR/ (DECR)	
ACCOUNT GROUP	ACCOUNT #	ACTIVE ACCTS	July 2013	July 2012	INCR/ (DECR)	YTD 2013	YTD 2012	INCR/ (DECR)	YTD 2013	YTD 2012	INCR/ (DECR)	YTD 2013	YTD 2012
Apparel	01000	85	Net Taxable Sales	1,887,636	1,796,799	5.1 %	13,662,860	13,324,698	2.5 %				
			Total Revenue	61,520	58,778	4.7 %	448,029	435,037	3.0 %				
Automotive	02000	312	Net Taxable Sales	9,858,292	9,167,438	7.5 %	63,045,705	58,068,184	8.6 %				
			Total Revenue	321,687	299,517	7.4 %	2,065,892	1,896,261	8.9 %				
Food	03000	460	Net Taxable Sales	38,015,344	34,917,851	8.9 %	256,874,493	236,696,992	8.5 %				
			Total Revenue	1,247,575	1,149,294	8.6 %	8,454,115	7,783,228	8.6 %				
Home Furnishings	04000	245	Net Taxable Sales	3,246,766	3,501,065	(7.3) %	23,261,998	24,762,707	(6.1) %				
			Total Revenue	106,060	116,956	(9.3) %	761,118	814,278	(6.5) %				
General	05000	519	Net Taxable Sales	20,002,160	18,709,788	6.9 %	135,900,797	134,322,771	1.2 %				
			Total Revenue	656,579	614,560	6.8 %	4,483,943	4,404,623	1.8 %				
Lodging	06000	19	Net Taxable Sales	2,091,294	1,640,136	27.5 %	10,209,004	8,940,700	14.2 %				
			Total Revenue	68,554	54,102	26.7 %	337,559	294,316	14.7 %				
Lumber	07000	2,536	Net Taxable Sales	8,511,454	7,818,558	8.9 %	54,645,255	50,427,174	8.4 %				
			Total Revenue	443,219	365,895	21.1 %	2,636,398	2,447,973	7.7 %				
Professional	08000	1,936	Net Taxable Sales	1,674,400	1,363,143	22.8 %	12,128,717	11,488,609	5.6 %				
			Total Revenue	75,080	62,798	19.6 %	547,762	671,469	(18.4) %				
Public Utility	09000	297	Net Taxable Sales	11,690,832	11,664,272	0.2 %	87,578,931	83,615,772	4.7 %				
			Total Revenue	379,528	384,135	(1.2) %	2,897,884	2,813,045	3.0 %				
Unclassified	10000	1,837	Net Taxable Sales	8,666,984	8,527,199	1.6 %	76,355,194	71,905,428	6.2 %				
			Total Revenue	405,985	366,386	10.8 %	3,039,820	2,728,812	11.4 %				
Home Occupations	11200	114	Net Taxable Sales	424,826	344,166	23.4 %	2,777,425	2,874,683	(3.4) %				
			Total Revenue	13,566	11,024	23.1 %	88,856	92,379	(3.8) %				
Manufacturing	12000	210	Net Taxable Sales	974,430	924,930	5.4 %	15,545,123	11,010,453	41.2 %				
			Total Revenue	186,883	201,444	(7.2) %	1,512,680	1,545,914	(2.1) %				
Boulder County Vehicle	00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %				
			Total Revenue	282,091	204,554	37.9 %	1,638,439	1,432,196	14.4 %				
GRAND TOTALS		8,571	Net Taxable Sales	107,044,418	100,375,345	6.6 %	751,985,502	707,438,171	6.3 %				
			Total Revenue	4,248,327	3,889,443	9.2 %	28,912,495	27,359,531	5.7 %				



<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.



## SUMMARY OF SALES &amp; USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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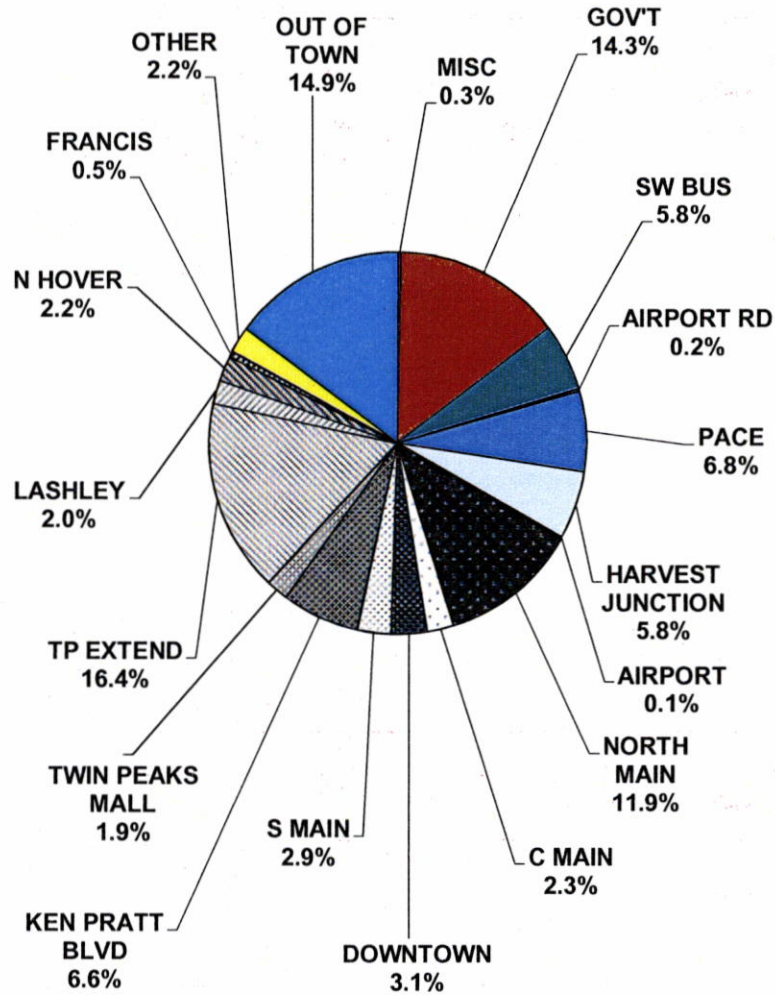
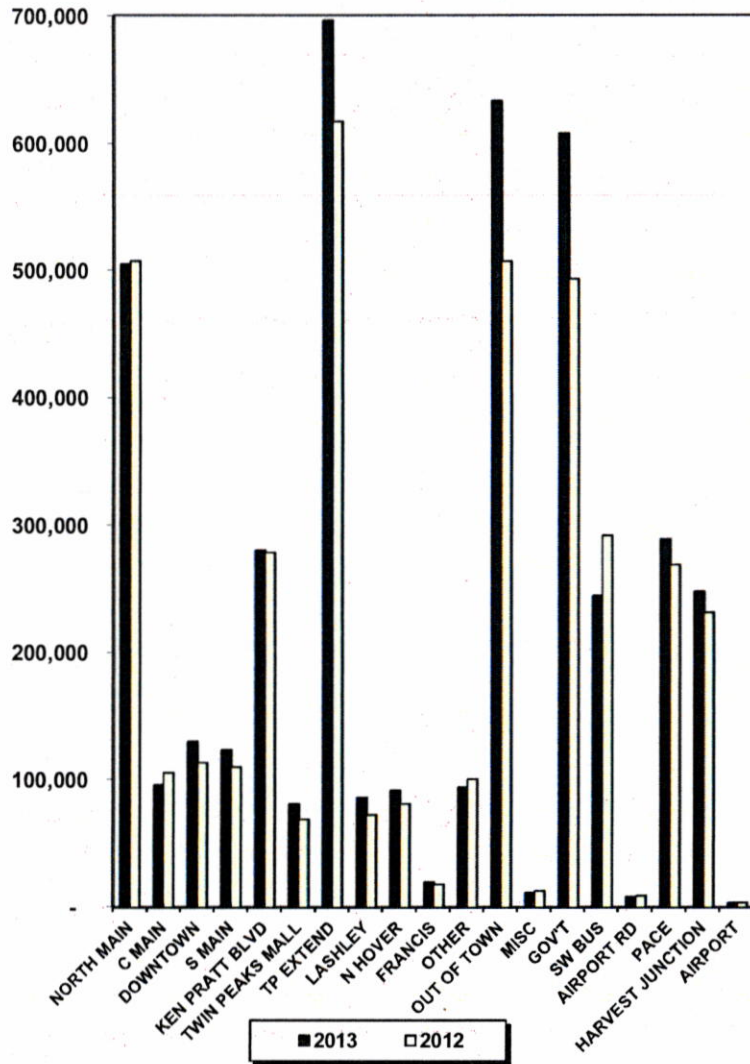
		July 2013						
LOCATION		% OF TOTAL	July 2013	July 2012	INCR/ (DECR)	YTD 2013	YTD 2012	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.3%	15,353,152	15,500,672	(1.0) %	103,578,590	103,226,699	0.3 %
	Total Revenue	11.9%	504,904	507,350	(0.5) %	3,415,879	3,399,992	0.5 %
CENTRAL MAIN	Net Taxable Sales	2.7%	2,940,080	3,233,966	(9.1) %	18,871,461	18,534,929	1.8 %
	Total Revenue	2.3%	95,987	105,434	(9.0) %	619,887	603,471	2.7 %
DOWNTOWN	Net Taxable Sales	3.7%	3,937,188	3,451,463	14.1 %	26,551,037	24,216,134	9.6 %
	Total Revenue	3.1%	129,877	113,404	14.5 %	871,727	805,088	8.3 %
SOUTH MAIN	Net Taxable Sales	3.6%	3,806,601	3,343,791	13.8 %	23,808,563	20,600,537	15.6 %
	Total Revenue	2.9%	123,344	109,905	12.2 %	770,450	672,733	14.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.9%	8,453,422	8,334,092	1.4 %	52,770,722	54,945,202	(4.0) %
	Total Revenue	6.6%	280,165	278,242	0.7 %	1,768,067	1,822,828	(3.0) %
TWIN PEAKS MALL	Net Taxable Sales	2.3%	2,470,820	1,979,095	24.8 %	14,789,367	16,618,300	(11.0) %
	Total Revenue	1.9%	80,904	68,671	17.8 %	485,379	564,689	(14.0) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.7%	21,139,691	18,472,733	14.4 %	145,795,160	126,631,614	15.1 %
	Total Revenue	16.4%	696,174	617,016	12.8 %	4,822,626	4,252,553	13.4 %
LASHLEY	Net Taxable Sales	2.4%	2,521,296	2,129,307	18.4 %	15,996,265	13,543,954	18.1 %
	Total Revenue	2.0%	85,948	72,431	18.7 %	555,573	470,476	18.1 %
NORTH HOVER	Net Taxable Sales	2.6%	2,814,312	2,428,550	15.9 %	18,551,394	17,981,381	3.2 %
	Total Revenue	2.2%	91,689	81,005	13.2 %	613,496	590,011	4.0 %
FRANCIS	Net Taxable Sales	0.6%	598,260	515,020	16.2 %	3,591,626	3,820,551	(6.0) %
	Total Revenue	0.5%	19,563	17,792	10.0 %	118,813	115,704	2.7 %
ALL OTHERS	Net Taxable Sales	2.5%	2,647,743	2,620,323	1.0 %	17,034,084	17,348,740	(1.8) %
	Total Revenue	2.2%	94,069	100,420	(6.3) %	619,239	690,679	(10.3) %
OUT OF TOWN	Net Taxable Sales	14.4%	15,437,544	15,118,521	2.1 %	136,327,440	126,715,623	7.6 %
	Total Revenue	14.9%	633,146	507,072	24.9 %	5,024,789	4,453,660	12.8 %
MISCELLANEOUS	Net Taxable Sales	0.3%	352,497	392,909	(10.3) %	3,689,182	3,947,302	(6.5) %
	Total Revenue	0.3%	11,422	12,752	(10.4) %	130,614	129,966	0.5 %
CITY, BLDR CO	Net Taxable Sales	4.7%	5,016,601	4,986,799	0.6 %	29,205,819	27,114,380	7.7 %
	Total Revenue	14.3%	607,863	493,323	23.2 %	3,435,030	3,090,851	11.1 %
SW BUSINESS	Net Taxable Sales	2.7%	2,863,108	2,262,274	26.6 %	25,617,617	20,457,850	25.2 %
	Total Revenue	5.8%	244,441	291,938	(16.3) %	1,842,933	2,016,380	(8.6) %
AIRPORT ROAD	Net Taxable Sales	0.2%	250,403	273,693	(8.5) %	1,775,059	1,828,153	(2.9) %
	Total Revenue	0.2%	8,107	8,878	(8.7) %	59,373	64,423	(7.8) %
PACE	Net Taxable Sales	8.2%	8,805,216	8,193,007	7.5 %	59,068,449	56,880,438	3.8 %
	Total Revenue	6.8%	289,073	268,679	7.6 %	1,946,475	1,864,366	4.4 %
HARVEST JUNCTION	Net Taxable Sales	7.1%	7,570,974	7,090,896	6.8 %	54,601,746	52,784,199	3.4 %
	Total Revenue	5.8%	248,084	231,464	7.2 %	1,794,662	1,733,868	3.5 %
AIRPORT	Net Taxable Sales	0.1%	65,510	48,234	35.8 %	361,920	242,185	49.4 %
	Total Revenue	0.1%	3,567	3,667	(2.7) %	17,483	17,793	(1.7) %
TOTALS	Net Taxable Sales	100%	107,044,418	100,375,345	6.6 %	751,985,501	707,438,171	6.3 %
	Total Revenue	100%	4,248,327	3,889,443	9.2 %	28,912,495	27,359,531	5.7 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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For The Month Of

July  
2013





## DESIGNATION

## APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

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**NORTH MAIN**

**N** Business between TERRY and EMERY from HWY 66 to 17TH AVE.

**CENTRAL MAIN**

**C** Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

**DOWNTOWN**

**D** Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

**SOUTH MAIN**

**S** Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

**KEN PRATT BOULEVARD**

**F** Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

**TWIN PEAKS MALL**

**T** Business on the TWIN PEAKS MALL Complex.

**TW PKS SQ EXTENDED**

**P** Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

**LASHLEY**

**L** Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

**NORTH HOVER**

**H** Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

**FRANCIS**

**R** Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

**ALL OTHERS**

**E** All other licensed business within the City limits of Longmont.

**OUT OF TOWN**

**O** All out of town Business licensed to collect Longmont taxes.

**AIRPORT**

**A** Business located at the Vance Brand Municipal Airport

**MISCELLANEOUS**

**X** Non-licensed and Temporary Business.

**CITY, BLDR CO**

**V** City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

**SW BUSINESS**

**W** Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

**AIRPORT ROAD**

**Z** Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

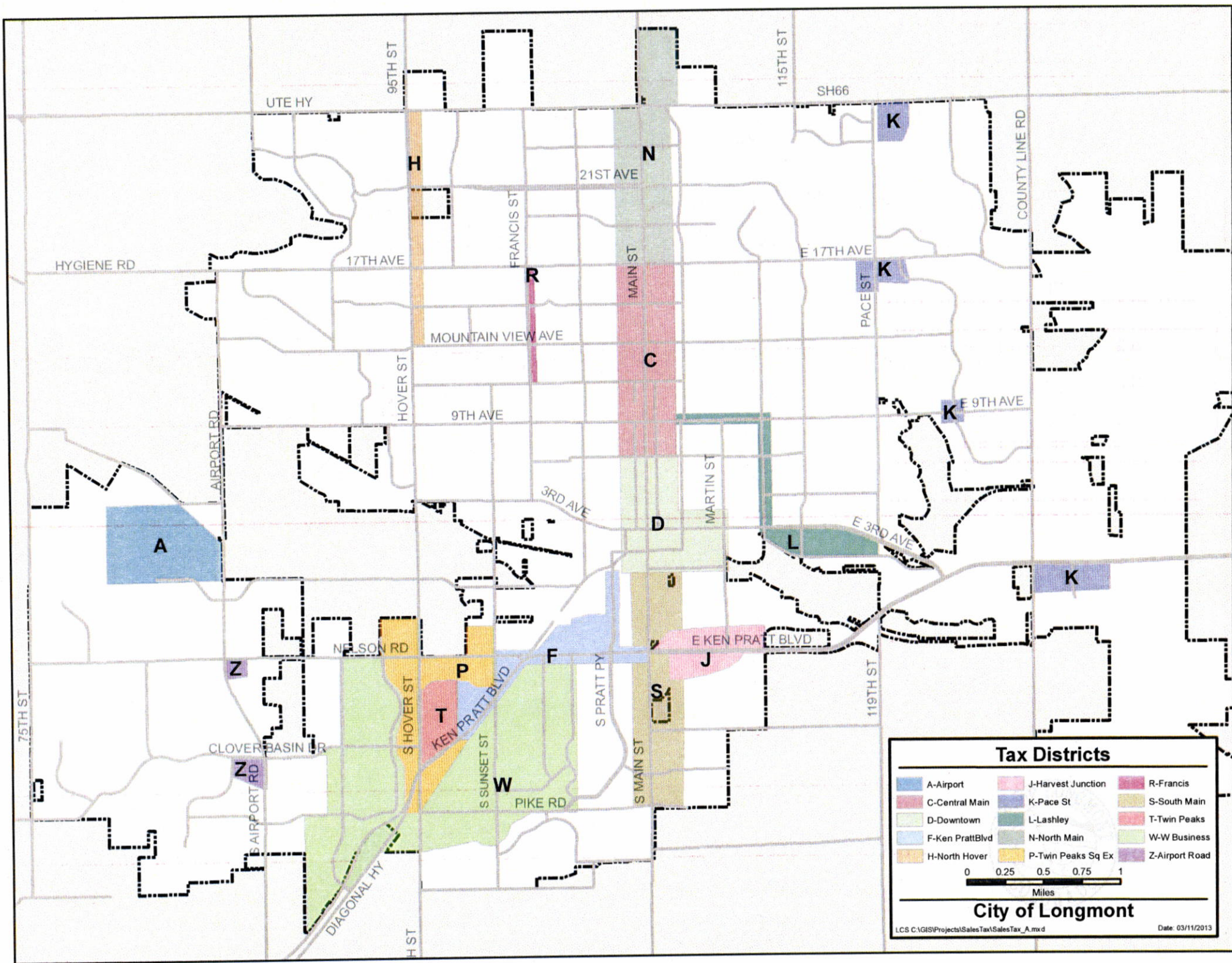
**PACE STREET**

**K** Business generally located on and east of PACE STREET and South of HIGHWAY 66.

**HARVEST JUNCTION**

**J** Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.







# LODGERS TAX

## July

## 2013

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	2013 MONTHLY	PERCENT CHANGE	2012 MONTHLY	2013 YTD	PERCENT CHANGE	2012 YTD
January	19,327	18.8 %	16,268	19,327	18.8 %	16,268
February	19,082	3.1 %	18,504	38,409	10.5 %	34,772
March	21,399	13.1 %	18,921	59,808	11.4 %	53,693
April	24,201	28.8 %	18,790	84,009	15.9 %	72,483
May	32,952	17.6 %	28,022	116,961	16.4 %	100,505
June	34,157	2.0 %	33,486	151,118	12.8 %	133,991
July	41,611	33.3 %	31,216	192,729	16.7 %	165,207
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 192,729</u>	16.7 %	<u>\$ 165,207</u>			